IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

INCOME TAX APPEAL NO. 90 OF 2013

(The Commissioner of Income Tax-I, Nagpur Vs. Smt. Sujata Sanjay Ranka)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Shri Anand Parchure, Advocate for the appellant.
Shri K. P. Dewani, Advocate for the respondent.

CORAM : B. P. DHARMADHIKARI AND S. B. SHUKRE, JJ.
DATED : 21 APRIL, 2015

Revenue is in appeal in an attempt to raise a question about the nature of income derived by assessee. Submission is, the same ought to have been treated as business income.

However, it is not in dispute that Income Tax Appellate Tribunal has followed the earlier order in a case against the husband of assessee. Said Income Tax Appeal No.216/Nag/2009 was decided by it on 16/10/2012.

Against this order dated 16/10/2012, revenue came in appeal before this Court in Income Tax Appeal No. 8 of 2013. This Court has, by following it's judgment delivered in the case of *Commissioner of Income Tax Vs. Gopal Purohit* reported at **(2010) 228 CTR (Bom) 582**, dismissed said appeal.

We, therefore, find that no substantial question of law can be said to arise in this appeal. The appeal is accordingly rejected.

JUDGE **JUDGE**